





**INSTRUCTIONS FOR COMPLETING THE CONSUMER'S USE TAX RETURN**

Taxpayers who have questions or problems which are not covered in these instructions may obtain assistance by writing to the Taxation Division, P.O. Box 358, Jefferson City, MO 65105-0358; e-mailing salesuse@dor.mo.gov; phoning (573) 751-2836; or faxing (573) 751-7273. TDD (800) 735-2966

**IMPORTANT:** This return must be filed for the reporting period even though you have no tax to report. **Return only the front page and any other pages on which you have reported information.** If you are filing an amended or an additional return, check the appropriate box. (Indicate the tax period for the return you are filing.) If typing your return information, please use a **minimum** of 10 point type.

**REGISTRATION/MAILING ADDRESS INFORMATION:** If you have questions regarding tax rates or registration changes, or need to obtain a Form 2643, Missouri Tax Registration Application, contact the Taxation Division, P.O. Box 3300, Jefferson City, MO 65105-3300 or call (573) 751-5860, TDD (800) 735-2966.

**CONSUMER'S USE TAX:** You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. If you do not have \$2,000 in cumulative taxable purchases this calendar year, mark the box located at the top of the front page.

**BUSINESS LOCATION:** List each reporting location in which you made purchases subject to Missouri use tax for the tax period.

**CODE:** Enter the city and county code of your location. The codes can be found on our rate table at <http://dor.mo.gov/business/sales/rate/>.

**FOOD PURCHASES:** If you purchased qualifying food items subject to consumer's use tax, the purchases are subject to consumer's use tax at the reduced rate. The rate of tax to be used when calculating the tax due on food items is your current use tax rate minus three percent (3%). You may report these purchases by adding a line directly under the last location listed on your consumer's use tax return.

**TAXABLE PURCHASES:** Enter the taxable purchases for each "reporting location" during this reporting period. Enter "0" if no taxable purchases were made at a location during this reporting period.

**RATE:** The tax rate percentage indicated in this column is the combined state, conservation, parks/soils and local option use tax rate for this reporting period. **TAX RATES FOR CITY "REPORTING LOCATIONS" INCLUDE ANY APPLICABLE COUNTY LOCAL OPTION USE TAX.**

**AMOUNT OF TAX:** Multiply your taxable purchases by the combined use tax rate percent.

**PAGE 1 TOTALS:** Enter total consumer's use tax due for Page 1.

**TOTALS (ADDITIONAL PAGES):** Enter total consumer's use tax for additional pages (if applicable).

**Line 1 — TOTALS (ALL PAGES):** Enter the total amount of consumer's use tax due for all pages on Line 1.

**Line 2 — INTEREST FOR LATE PAYMENT:** If tax is not paid by the due date, multiply Line 1 by the daily interest rate\*. Then multiply this amount by number of days late. See example below.

**Note:** Number of days late is counted from the due date to the postmark date. For example, if the due date is March 20, and the postmark date is April 9, the payment is 20 days late. The example below is based on an annual interest rate of 5% and a daily rate of .0001370.

Example: Line 8 is \$480  
 (A) \$480 x .0001370 = .06576  
 (B) .06576 x 20 days late = 1.32  
 \$1.32 is the interest for late payment

\*The annual interest rate is subject to change each year. You can access the annual interest rate on our web site at: <http://dor.mo.gov/tax/intrates.htm>.

Access <http://dor.mo.gov/calculators/interest/> to help you calculate the appropriate interest.

**Line 3 — ADDITIONS TO TAX:** For failure to pay use tax on or before the due date, 5% of Line 1. For failure to file a use tax return on or before the date, 5% of Line 1 for each month late up to a maximum of 25% (5 months late in filing = 25%).

**Note:** If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

For example, if a return due March 20 is filed any time between March 21– April 20, the rate would be 5%; if filed any time between April 21–May 20, the rate would be 10%; and so on, up to a maximum of 25%.

Example: Return is due March 20, but is filed (postmarked) April 10  
 Line 8 is \$480  
 \$480 x 5% = \$24  
 \$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21  
 Line 8 is \$480  
 \$480 x 10% = \$48  
 \$48 is the additions to tax

Access <http://dor.mo.gov/calculators/interest/> to help you calculate the appropriate additions.

**Line 4 — APPROVED CREDIT:** Enter on Line 4, any approved use tax credit for which the Director of Revenue issued you an approved credit.

**Line 5 — PAY THIS AMOUNT:** Enter total amount due (Line 1 "plus" Line 2 "plus" Line 3 "minus" Line 4). Send a check for the total amount. Make check payable to Missouri Use Tax (U.S. Funds Only). Do not send cash or stamps. You may also pay electronically by accessing our web site at <http://dor.mo.gov/business/payonline/php>.

**A TIMELY PAYMENT ALLOWANCE IS NOT ALLOWED WHEN REPORTING CONSUMER'S USE TAX.**

Taxpayer Assistance Numbers			
Jefferson City — (573) 751-7191	Cape Girardeau — (573) 290-5850	St. Louis — (314) 877-0177	Joplin — (417) 629-3070
Kansas City — (816) 889-2944	Springfield — (417) 895-6474	St. Joseph — (816) 387-2230	For taxability/exemption questions, contact:— salesuse@dor.mo.gov
Toll Free Number for Forms (800) 877-6881	Fax-on-Demand (Forms by Fax) (573) 751-4800	Internet www.dor.mo.gov/tax	For changes to your business account, contact: — businesstaxregister@dor.mo.gov
Individuals with speech/hearing impairments may call TDD (800) 735-2966.			

This publication is available upon request in alternative accessible format(s).